

## Residential Condominium Association Certificate

**General Purpose:** This certificate is to be used by a residential condominium association to establish, for a particular calendar year, the percentage of the condominium units that are not owner-occupied. That percentage will be used by the service provider as the percentage of charges for services to real property that are subject to sales and use taxes.

**Services to real property include:** such services as management, electrical, plumbing, carpentry, plastering, heating, air conditioning, ventilation, flooring, sandblasting, carpeting, masonry, refuse and sanitary waste removal services.

**Services to real property do not include:** locksmith, landscaping and horticulture, window cleaning, maintenance, janitorial, exterminating or swimming pool cleaning, and maintenance services. Charges for these services are fully subject to sales and use taxes. See Conn. Agencies Regs. §12-407(2)(i)(I)-1(g)(2).

**Certain services subject to special rules:** The following services are taxable whether rendered to owner-occupied or nonowner-occupied condominium units: paving of any sort, painting or staining, wallpapering, roofing, siding, and exterior sheet metal work. The tax is being phased out on these services when they are rendered to owner-occupied units. On or after July 1, 1999, the tax is 4%; on or after July 1, 2000, the tax is 2%; on or after July 1, 2001, the services are no longer subject to tax. These services remain fully taxable at 6% when rendered to nonowner-occupied units. Use this certificate to establish the percentage of these services that are taxable at 6% and the percentage that are taxable at the reduced rate.

**Contractors:** are consumers of tangible personal property physically incorporated into buildings being constructed or renovated by them. Sales of such property to contractors are retail sales subject to sales and use taxes. Where a subcontractor will not accept a resale certificate issued by a general contractor in connection with services to industrial, commercial or income-producing real property being rendered to the general contractor by the subcontractor, this certificate may be issued by the general contractor to the subcontractor. Where a subcontractor will accept a resale certificate issued by the general contractor in connection with services to industrial, commercial or income-producing real property being rendered to the general contractor by the subcontractor, this certificate need not be issued.

**Statutory and Regulatory Authority:** Conn. Gen. Stat. §12-407(2)(i)(I) and Conn. Agencies Regs. §12-407(2)(i)(I)-1 and §12-407(2)(i)(BB)-1; Conn. Gen. Stat. §12-407(2)(i)(BB).

**Instructions for Service Recipient (Condominium Association or General Contractor):** A principal officer of the association must sign this certificate. The information must be accurate as of the first day of the calendar year covered by this certificate. Keep a copy of the certificate and records that substantiate the information entered on the certificate for at least six years from the end of the calendar year covered by this certificate. You may issue this certificate only where the services are rendered to the common elements and where the services are "services to industrial, commercial or income-producing real property," as defined in Conn. Agencies Regs. §12-407(2)(i)(I)-1(g). You may not issue this certificate in connection with the rendering of any other services to the condominium association or where the services are not rendered to the common elements.

**Instructions for Service Provider (General Contractor or Subcontractor):** Acceptance of this certificate, when properly completed by a service recipient, relieves the service provider from the burden of proving that services were not rendered to income-producing real property only if taken in good faith from the condominium association or the general contractor. The good faith of the service provider will be questioned if the provider has knowledge of facts that give rise to a reasonable inference that the information in this certificate is inaccurate. Keep this certificate and bills or invoices to the condominium association for at least six years from the date that the services were rendered. Indicate on the bills or invoices (with words such as "Exempt under CERT-103") that the charges for services were partially or totally exempted from sales and use taxes.

**For Further Information:** Call Taxpayer Services at **1-800-382-9463** (toll-free within Connecticut) or **860-297-5962** (from anywhere). **TTY, TDD and Text Telephone users** only may transmit inquiries 24 hours a day by calling 860-297-4911.

Name of Residential Condominium Assn.	Address	CT Tax Registration Number (If None, explain on reverse)	Federal Employer ID #
Name of Service Provider	Address	CT Tax Registration Number (If None, explain on reverse)	Federal Employer ID #
General Description of services being rendered to residential condominium association by service provider			
Period covered by this certificate: (Calendar Year _____ )			

CONTINUED ON REVERSE

## DECLARATION BY CONDOMINIUM ASSOCIATION

As of the first day of the calendar year covered by this certificate, there were \_\_\_\_\_ units in this residential condominium association, of which \_\_\_\_\_ units were not occupied by their owners as dwellings. This information concerning occupancy was obtained from unit owners.

In accordance with Conn. Agencies Regs. §12-407(2)(i)(I)-1(f)(4), because \_\_\_\_\_ % of the units were not owner-occupied, the same percentage of any charges made to this condominium association by any service provider rendering services to industrial, commercial or income-producing real property, as defined in Conn. Agencies Regs. §12-407(2)(i)(I)-1(g), is subject to sales and use taxes at the rate of 6% during the calendar year covered by this certificate. In the case of paving, painting or staining, wallpapering, roofing, siding or exterior sheet metal work, the tax on the percentage of units that were owner occupied is at the reduced rate indicated on the front of this certificate.

I declare under the penalty of false statement that I have examined the information in this certificate and that to the best of my knowledge and belief it is true, complete and correct. (The penalty for false statement is imprisonment not to exceed one year or a fine not to exceed two thousand dollars, or both.)

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Name of Condominium Association

By: \_\_\_\_\_  
Signature of Principal Officer Title Date